

## TENNCARE HEALTH MAINTENANCE ORGANIZATIONS

### REQUIRED FILINGS IN THE STATE OF: Tennessee Filings Made During the Year 2019

(1) Checklist	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES			(5) DUE DATE	(6) FORM SOURCE*	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		<b>I. NAIC FINANCIAL STATEMENTS</b>						
	1	Annual Statement (8 1/2"x14") using the Health Blank as approved by the NAIC	E0	E0	E0	3/1	NAIC	A,B,E-M,O,Q,R
	1.1	Investment Schedules detail (Pages E01-E27)	E0	EO	E0	3/1	NAIC	A,B
	2	Quarterly Financial Statement (8 1/2" x 14") using the Health Blank approved by the NAIC	E0	E0	E0	5/15, 8/15, 11/15	NAIC	A,B,E-M,O,Z
		<b>II. NAIC SUPPLEMENTS</b>						
	10	Accident & Health Policy Experience Exhibit	E0	EO	E0	4/1	NAIC	
	11	Statement of Actuarial Opinion	E0	EO	E0	3/1	Company	G,Q
	12	Life Supplemental Data due March 1	EO	EO	E0	3/1		
	13	Life Supplemental Data due April 1	E0	EO	E0	4/1	NAIC	
	14	Life Supp Statement non-guaranteed elements Exh 5, Int. #3	E0	EO	E0	3/1	Company	
	15	Life Supp Statement on par/non-par policies Exh 5 Int. 1 & 2	E0	EO	E0	3/1	Company	
	16	Life, Health & Annuity Guaranty Assessment Base Reconciliation Exhibit	EO	EO	EO	4/1	NAIC	
	17	Life, Health & Guaranty Assessment Base Reconciliation Adjustment Form	EO	EO	EO	4/1	NAIC	
	18	Long-term Care Experience Reporting Form	E0	EO	E0	4/1	NAIC	
	19	Management Discussion & Analysis	E0	EO	E0	4/1	Company	
	20	Medicare Supplement Insurance Experience Exhibit	E0	EO	E0	3/1	NAIC	
	21	Medicare Part D Coverage Supplement	E0	EO	E0	3/1, 5/15, 8/15, 11/15	NAIC	
	22	Risk-Based Capital Report	E0	EO	E0	3/1	NAIC	
	23	Schedule SIS	E0	N/A	E0	3/1	NAIC	
	24	Supplemental Compensation Exhibit	E0	N/A	E0	3/1	NAIC	
	25	Supplemental Health Care Exhibit (Parts 1, 2 and 3)	E0	EO	E0	4/1	NAIC	
	26	Supplemental Health Care Exhibit's Allocation Report	E0	EO	E0	4/1	NAIC	
	27	Supplemental Investment Risk Interrogatories	E0	EO	E0	4/1	NAIC	
		<b>III. ELECTRONIC FILING REQUIREMENTS</b>						
	50	Annual Statement Electronic Filing	1	1	1	3/1	NAIC	
	51	March .PDF Filing	1	1	1	3/1	NAIC	T
	52	Risk-Based Capital Electronic Filing	1	1	1	3/1	NAIC	
	53	Risk-Based Capital .PDF Filing	1	1	1	3/1	NAIC	
	54	Supplemental Electronic Filing	1	1	1	4/1	NAIC	
	55	Supplemental .PDF Filing	1	1	1	4/1	NAIC	

	56	Quarterly Statement Electronic Filing	1	1	1	5/15, 8/15, 11/15	NAIC	
	57	Quarterly .PDF Filing	1	1	1	5/15, 8/15, 11/15	NAIC	T
	58	June .PDF Filing	1	1	1	6/1		S
		<b>IV. AUDIT/INTERNAL CONTROL RELATED REPORTS</b>						
	71	Accountants Letter of Qualifications	E0	EO	1	5/1	Company	S
	72	Audited Financial Statements in accordance with NAIC Annual Statement Instructions, including a separate income statement addressing TennCare operations	E0	EO	1	5/1	Company	S
	73	Audited Financial Statements Exemption Affidavit	E0	N/A	E0		Company	S
	74	Communication of Internal Control Related Matters Noted in Audit	E0	N/A	E0	7/1	Company	S
	75	Independent CPA (change)	E0	N/A	E0	See note	Company	S, X
	76	Management's report of Internal Control Over Financial Reporting	E0	N/A	E0	7/1	Company	
	77	Notification of Adverse Financial Condition	E0	N/A	E0	Five Business Days After Receipt	Company	S
	78	Request for Exemption to File	E0	N/A	E0	4/20	Company	S
	79	Relief from the five-year rotation requirement for lead audit partner	E0	EO	E0	3/1	Company	
	80	Relief from the one-year cooling off period for independent CPA	E0	EO	E0	3/1	Company	
	81	Relief from the Requirement for Audit Committees	E0	EO	E0	3/1	Company	
		<b>V. STATE REQUIRED FILINGS</b>						
	101	Corporate Governance Annual Disclosure	0	0	0		Company	
	102	Filings Checklist with Column 1 Completed)	0	0	0		State	
	103	Premium Tax	E0	N/A	E0	3/1, 6/1, 8/20, 12/1	State	A,D,U
	104	State Filing Fees	E0	0	E0	3/1	State	C,D
	105	Signed Jurat	E0	0	E0	3/1, 5/15, 8/15, 11/15	NAIC	
	106	Holding Company Registration Statement (Forms B and C) and Enterprise Risk Report (Form F)	1	N/A	1	4/30	State	V
	107	Certificate of Compliance for Life, A&H, Advertising	E0	0	E0	3/1	State	A
	109	Affiliate Disclosure TCA 56-32-134	E0	N/A	E0	1/15	Company or State	Y
	110	Certificate of Compliance	0	0	1	3/1	State	B
	111	Certificate of Deposit	0	0	1	3/1	State	B
		<b>VI. TENNCARE CRA REQUIRED FILINGS</b>						
	200	Medical Loss Report with a letter by an actuary	E0	N/A	E0	21 <sup>st</sup> of the	State	BB

		reviewing the accuracy of the report including the estimates for IBNR.				following month		
	201	Claims Payment Accuracy by Grand Region based upon the percentage of total claims paid accurately for each month and by provider type (Nursing Facility, HCBS, and other)	E0	N/A	E0	21st of the following test month	State	BB
	202	Report 2A TennCare Operating Statement	E0	N/A	E0	3/1, 5/15, 8/15, 11/15	State	W
	203	Medical Loss Report with reconciliation to the NAIC, accompanied by an Actuarial Certification	E0	N/A	E0	3/1, 8/15	State	W
	204	Financial Plan and Projection of Operating Results Report (Full Risk Contracts Only)	E0	N/A	E0	12/31	State	AA
	205	Comparison of Actual Revenues and Expenses to Budgeted Amounts Report (Full Risk Contracts Only)	E0	N/A	E0	7/31	State	AA
	206	Claims payment accuracy by Grand Region based upon the percentage of total claims paid accurately for each quarter for non-emergency transportation claims	E0	N/A	E0	21 <sup>st</sup> of the following test month	State	BB
	207	Annual Audit Plan per TennCare Contractor Risk Agreement Section 2.30.15.2.3.	E0	N/A	E0	3/31	State	BB

**\*If Form Source is NAIC, the form should be obtained from the appropriate vendor.**

		<b>NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)</b>	
	A	Required Filings Contact Person: Domestic Health Maintenance Organizations Contact Person: Premium Tax Filing Questions:	John Mattingly, 615-741-2677 <a href="mailto:John.Mattingly@tn.gov">John.Mattingly@tn.gov</a> Anissa Wattanaskolpant, 615-741-7503 <a href="mailto:Anissa.Wattanaskolpant@tn.gov">Anissa.Wattanaskolpant@tn.gov</a>
	B	Mailing Address:	Department of Commerce and Insurance TennCare Division 500 James Robertson Parkway Nashville, TN 37243-1135 615-741-2677
	C	Mailing Address for Filing Fees: TCA § 56-32-119 requires a \$195 Annual Statement fee and a \$445 filing fee for annual renewal of the certificate of authority. Please do not enclose these fees with the Annual Statement.	This fee is included on the premium tax return and should be submitted through OPTins <a href="https://login.optins.org/">https://login.optins.org/</a> .
	D	Mailing Address for Premium Tax and filing fee payments:	OPTins is mandatory with electronic tax filings. <a href="https://login.optins.org/">https://login.optins.org/</a>
	E	Delivery Instructions: <b>Any Annual Statement or Tax Return (with payment) received on or before, March 1st, is considered a timely filing.</b>	John Mattingly, 615-741-2677, 615-253-4173 <a href="mailto:John.Mattingly@tn.gov">John.Mattingly@tn.gov</a> Gregory Hawkins, 615-253-4174 <a href="mailto:Gregory.hawkins@tn.gov">Gregory.hawkins@tn.gov</a>
	F	Late Filings:	Late or <b>incomplete</b> filings are subject to liquidated damages pursuant to the TennCare Contract.
	G	Original Signatures:	<b>SCANNED COPY OF ORIGINAL SIGNATURES AND ORIGINAL NOTARY ARE REQUIRED.</b>
	H	Signature/Notarization/Certification:	The annual statement and quarterly statements must be subscribed and sworn to by the President and Secretary, or in their absence, two (2) principal officers. <b>(Original Signature)</b>
	I	Amended Filings:	An explanation of the amendment is required. If there are signature requirements for the original filing, the amended filing also requires original signatures.
	J	Exceptions from normal filings:	NONE
	K	Bar Codes (State or NAIC)	NAIC Bar Code Instructions
	L	NONE Filings:	NAIC Annual Statement Instructions and NAIC Quarterly Statement Instructions. Blank exhibits or schedules will result in an interpretation that an incomplete filing was submitted, and will be subject to filing penalties. If no entries are to be made, write "NONE" across the schedule.
	M	Electronic Filings with the NAIC	Effective June 29, 2009, Rules of the Tennessee Department of Commerce and Insurance Chapter 0780-01-37.08 require NAIC statements to be filed electronically with the NAIC.
	N	Not used	N/A
	O	Size, printing standards and numbering:	All statement schedules and exhibits are in accordance with the NAIC Annual or Quarterly Statement Instructions. These instructions provide guidance on printing standards, statement layout, and required binding.
	P	Not used	N/A
	Q	Actuarial Opinion: The Actuarial Opinion or Domiciliary State exemption letter must be on or attached to page 1 of the Annual Statement.	The scanned copy of opinion must bear original signature, and be completed by a "Qualified Actuary".

	R	Risk Based Capital (RBC)	NAIC Annual Statement Instructions. Companies must complete this calculation to complete the Annual Statement (historical Page). NAIC is requesting that you furnish them a report and diskette. If report and diskette is filed with the NAIC one must be filed with this department.
	S	Audited Financial Statements	NAIC Annual Statement Instructions and TennCare Contract Requirements. Additionally, each MCO must prepare in triplicate a Contract to Audit Accounts for submission to the Comptroller of the Treasury. (This form is located on TDCI's website.)  Per the NAIC's Annual Financial Reporting Model Regulation, the Management's Report of Internal Control Over Financial Reporting (Section 16) and Communication of Internal Control Related Matters Noted in an Audit (Section 11) are both required by August 1 each year (or 60 days after the Audited Financial Report).
	T	Electronic Filing	It is requested that all TennCare MCOs submit to TDCI a copy of the NAIC annual statements and quarterly statements in a PDF format.
	U	Penalty and Interest on Premium Taxes <b>All delinquencies shall bear interest of ten percent (10%) per annum from the date the amount was due and paid, pursuant to TCA 56-4-216.</b>	Premium taxes will be assessed in addition to the amount of taxes; five percent (5%) for the first month or fractional part thereof, additional five percent (5%) for the second month or fractional part thereof, and a penalty thereafter at one half of one percent (.5%).
	V	Holding Company Registration Statement <b>Tennessee's Holding Company Registration Deadline is April 30<sup>th</sup></b>	Foreign Companies are not required to file if the domiciliary state laws are substantially similar to Tennessee's Title 56 Chapter 11. TDCI request a copy of the holding company registration filed with the domicile state.
	W	Additional requirements to NAIC financial statement filings. See section 2.30.16.3.4 of the TennCare Contractor Risk Agreement.	These schedules are to be filed as part of the NAIC Annual/Quarterly filing with the same due date.
	X	Independent CPA Designation Due Dates	New HMOs – 60 days from date of license  Existing HMOs, newly required to have an audit must register their CPA at least 6 months prior to the due date of the audit – 11/1  If an accountant is dismissed or resigns, the HMO has 5 business days to notify the State. Further additional information related to dismissal or resignation due in 10 business days.
	Y	TDCI has created a form, but use of this form is not mandatory.	The form was emailed to each TennCare HMO on 12/5/06. Please contact 615-741-2677 to request the form.
	Z	Additional Forms for Quarterly Filing	In addition to all forms in the Quarterly Health Blank, each HMO is required to submit Exhibits 2, 3, 5, and 6 from the Annual Statement based on quarterly totals.
	AA	Report only applicable to TennCare plans operating under a full capitated risk model. See sections 2.30.16.3.1 and 2.30.16.3.2 of the TennCare Contractor Risk Agreement.	Form to be prepared by TDCI.
	BB	In addition to the submission to TennCare please send an electronic version via email to TDCI.	<a href="mailto:John.mattingly@tn.gov">John.mattingly@tn.gov</a>

## **General Instructions For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or filing via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC. Companies are not required to file hard copy filings with the NAIC.

### **Column (1) Checklist**

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

### **Column (2) (Line #)**

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

### **Column (3) (Required Filings)**

Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This detail includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March.PDF Filing** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The **Risk-Based Capital Electronic Filing** is the .pdf file for risk based capital data.

The **Risk-Based Capital .PDF Filing** is the .pdf file for risk based capital data.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the Annual Statement Instructions.

The **Supplemental .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

The **Quarterly .PDF Filing** is the .pdf file for quarterly statement data.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications. (Please note that TennCare HMOs are required to submit this by May 1<sup>st</sup>).

### **Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits.

### **Column (5) (Due Date)**

Indicates the date on which the company must file the form.

**Column (6) (Form Source)**

This column contains one of three words: "NAIC," "State," or "Company," If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions. If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

**Column (7) (Applicable Notes)**

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

**DISCLAIMER**

This checklist is not an all-inclusive list of filings required to be made by TennCare HMOs under the terms of the TennCare Contract or by various statutes. The absence from this checklist of deliverables required to be submitted to the State pursuant to the TennCare Contract and statutes should not be construed as a waiver of that contractual or statutory requirement.